

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In Re: : Chapter 11
:
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
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**RESPONSE OF LASALLE NATIONAL BANK, AS TRUSTEE, TO
THIRD OMNIBUS CLAIMS OBJECTION**

LaSalle National Bank, as Trustee under Trust Agreement dated October 1, 1990 and known as Trust No. 115897 ("LaSalle"), for its Response to Debtors' Third Omnibus Claims Objection, states as follows:

Pursuant to a lease dated October 29, 1990, and subsequent amendments thereto, LaSalle is the landlord and Delphi Mechatronic Systems, Inc. ("Delphi") is the tenant at the premises located at 3110 Wood Creek Drive, Downers Grove, Illinois (the "Premises"). The lease and amendments thereto are attached to LaSalle's proof of claim and are referred to herein collectively as the "Lease." LaSalle's claim is based on real estate taxes that are due from Delphi pursuant to Article VI of the Lease.

On October 8, 2005, Delphi filed its bankruptcy petition. In Illinois, real estate taxes are paid in arrears. For example, 2005 real estate taxes are due and payable in 2006. In May, 2006, LaSalle, through its agent, Nicolson, Porter & List, sent a notice to Delphi requesting payment for 2005 real estate taxes. To date, Delphi has not paid any of the 2005 real estate taxes which it owes under the terms of the Lease.

The 2005 real estate taxes for the Premises was \$72,817.26. A copy of the 2005 real estate tax bill is attached hereto as Exhibit A. The amount of the first installment 2005 real estate taxes, for the period from January 1 through June 30, 2005 was \$36,408.63. Since Delphi occupied all of the Premises during this time period, it is responsible for the entire first installment 2005 real estate tax payment of **\$36,408.63**.

The second installment 2005 real estate taxes, which covers the period from July 1 through December 31, was also \$36,408.63. Since there were 184 days in the second half of 2005, the amount of real estate taxes owed per day during that time period was \$197.87. Delphi is not responsible for the full amount of the second installment 2005 tax bill because on August 15, 2005, Delphi reduced the amount of space it occupied at the Premises. As of August 15, 2005, Delphi only occupied 72.02% of the Premises. Using the \$197.87 owed per day, Delphi owes **\$9,102.02** for the 46 – day period between July 1, 2005 and August 15, 2005 (the day Delphi first occupied less space at the Premises). Based on the \$197.87 owed per day, the amount of taxes owed for the 53 – day period between August 16, 2005 and October 7, 2005 (the day before the filing of the bankruptcy petition) was \$10,487.11. Delphi owes 72.02% of this amount, which equals **\$7,552.82**. Thus, Delphi's total prepetition debt in connection with the 2005 real estate tax bill is **\$53,063.47** (\$36,408.63 + \$9,102.02 + \$7,552.82).

Regarding the period after the filing of the bankruptcy petition, for the 85 – day period from October 8, 2005 through December 31, 2005, the prorated amount of the 2005 real estate taxes was \$16,818.95. Delphi owes 72.02% of this amount, which equals \$12,113.01. Thus, Delphi's postpetition debt relating to the 2005 real estate taxes for the Premises is **\$12,113.01**.

LaSalle is entitled to an unsecured claim in the amount of \$53,063.47 for prepetition debt and LaSalle is entitled to be reimbursed in full for the \$12,113.01 in real estate taxes that constitute postpetition debt.

In addition to the address on LaSalle's proof of claim, any Reply to this Response should be delivered to: Jonathan E. Rothschild, John D. Silk, Rothschild, Barry & Myers, 55 West Monroe Street, Suite 3900, Chicago, Illinois 60603. The name, address and telephone number of the person possessing ultimate authority to reconcile, settle, or otherwise resolve the claim is: Jonathan E. Rothschild, John D. Silk, Rothschild, Barry & Myers, 55 West Monroe Street, Suite 3900, Chicago, Illinois 60603, (312) 372-2345.

Dated: November 21, 2006

ROTHSCHILD, BARRY & MYERS

By: /s/ John D. Silk
John D. Silk
55 West Monroe Street, Suite 3900
Chicago, Illinois 60603-5017

Attorneys for LaSalle National Bank as
Trustee under Trust Agreement dated
October 1, 1990 and known as Trust No.
115897

EXHIBIT A

MDG2005 00281123 1 MB 0326 Q9231S

05-36-201-015
 DELPHI AUTOMOTIVE SYSTEMS
 5825 DELPHI DR
 TROY MI 48098-2828

281123

JUNE 1, 2006 \$36,408.63

PAYING DATE?	PAY THIS AMOUNT:
JUN 2 THRU 30	36954.76
JUL 1 THRU 31	37500.89
AUG 1 THRU 31	38047.02
SEP 1 THRU 30	38599.19
OCT 1 THRU 31	39139.28
NOV 1 THRU 17	39685.41

PAYMENT OF THIS 2005 TAX BILL
 AFTER OCTOBER 31, 2006,
 REQUIRES A CASHIER'S CHECK,
 CASH OR MONEY ORDER.

NO PAYMENT WILL BE ACCEPTED AFTER NOV. 17, 2006

105362010158511000364086311



2005 DU PAGE COUNTY
 REAL ESTATE TAX BILL

PARCEL NUMBER 05-36-201-015
 \$36,408.63 DUE ON JUNE 1, 2006
 \$36,408.63 DUE ON SEPT 1, 2006

JOHN LOTUS NOVAK, County Collector
 OFFICE: 421 N. COUNTY FARM RD, WHEATON, IL 60187
 HOURS: 8-4:30, MON-FRI PHONE 630-407-5900

2004 RATES	2005 RATES	TAX DISTRICTS/CODE 5111	2004 TAX	2005 TAX	2004 RATES	2005 RATES	TAX DISTRICTS/CODE 5111	2004 TAX	2005 TAX
		** COUNTY **					** EDUCATION **		
.1043	.1030	COUNTY OF DU PAGE	1681.45	1658.12	1.6482	1.5880	G S DIST 58-EX BDS	24990.99	24022.31
.0252	.0250	PENSION FUND	382.09	378.18	.0617	.0598	PENSION FUND	935.53	904.61
.0413	.0354	COUNTY HEALTH DEPT	626.21	535.50	.0622	.0571	G S DIST 58-JJ BD	943.11	863.77
.0142	.0163	PENSION FUND	215.30	246.57	1.5414	1.4911	HIGH SCHOOL DIST 99	23371.63	22556.46
.1270	.1179	FOREST PRESERVE DIST	1925.65	1783.52	.0500	.0454	PENSION FUND	758.13	686.78
.0088	.0092	PENSION FUND	103.43	139.17	.1931	.1849	COLLEGE DU PAGE 502	2927.89	2787.97
.0213	.0198	DU PAGE AIRPORT AUTH	322.96	299.52	.0041	.0031	PENSION FUND	62.27	47.01
NO LEVY	NO LEVY	** LOCAL **							
.0406	.0388	DU PAGE WATER COMM							
.0622	.0601	MILTON TOWNSHIP	615.60	586.94					
.1876	.1666	MILTON TWP ROAD	943.11	909.15					
.1214	.1296	VLG DWNRS GR EX FIRE	2844.50	2520.22					
.1283	.1175	PENSION FUND	1871.06	1960.51					
.2033	.1942	VLG DWNRS GR FIRE	1945.36	1777.46					
.3040	.2908	VLG DWNRS GR LIBR	3082.55	2937.74					
.0282	.0280	DOWNERS GROVE PARK	4609.43	4399.04					
.0339	.0326	PENSION FUND	427.58	423.56					
		DOWNERS GR SAN DIST	514.01	493.15					
					5.0143	4.8136	TOTALS	78029.84	72817.26

NO PAYMENT WILL BE ACCEPTED AFTER 4:30 PM ON NOVEMBER 17, 2006

ASSESSMENT QUESTIONS? CALL YOUR TOWNSHIP ASSESSOR 630-653-5220

MULTIPLIERS WHICH EQUALIZE ASSESSED VALUE

SUPERVISOR OF ASSESSMENTS	BOARD OF REVIEW	STATE	2004 BILLING VALUE	2004 RESIDENTIAL FAIR CASH VALUE	2005 RESIDENTIAL FAIR CASH VALUE				
.07300	1.00000	1.0000	1516260						
EQUALIZED ASSESSMENT	<input checked="" type="checkbox"/> SENIOR FREEZE EXEMPTION			<input checked="" type="checkbox"/> RESIDENTIAL EXEMPTION					
1512740	—	—	—	—	—	=	1512740	X	4.8136/100 = 72,817.26

DELPHI AUTOMOTIVE SYSTEMS
 5825 DELPHI DR
 TROY MI 48098-2828

TO CHANGE NAME/ADDRESS, CALL
 COUNTY CLERK AT 630-407-5540

MAKE CHECK PAYABLE TO: DU PAGE COUNTY COLLECTOR - SEND THIS COUPON WITH YOUR 2nd INSTALLMENT PAYMENT OF 2005 TAX

MAIL PAYMENT TO: P.O. BOX 4203, CAROL STREAM, IL 60197-4203

PAY ON-LINE AT: www.dupageco.org/treasurer

05-36-201-015
 DELPHI AUTOMOTIVE SYSTEMS
 5825 DELPHI DR
 TROY MI 48098-2828

ON OR BEFORE: PAY:

SEPT 1, 2006 \$36,408.63

PAYING DATE?	PAY THIS AMOUNT:
SEP 2 THRU 30	36954.76
OCT 1 THRU 31	37500.89
NOV 1 THRU 17	38057.02

PRINCIPAL \$36,408.63
 PAYMENT OF THIS 2005 TAX BILL
 AFTER OCTOBER 31, 2006,
 REQUIRES A CASHIER'S CHECK,
 CASH OR MONEY ORDER.

U.S. POSTMARK IS USED TO DETERMINE LATE PENALTY.

PAYMENT OF THIS 2005 TAX BILL
 AFTER OCTOBER 31, 2006,
 REQUIRES A CASHIER'S CHECK,
 CASH OR MONEY ORDER.

NO PAYMENT WILL BE ACCEPTED AFTER NOV. 17, 2006

205362010158511000364086312